

**GOLF MAINE PARK DISTRICT
VIRTUAL REGULAR RESCHEDULED BOARD MEETING**

**Call in Number: +1 312 626 6799
Meeting ID: 758 555 7854
Passcode: 8800**

To call into meeting, please dial the call-in number above. When prompted, please enter the meeting ID

-AGENDA-

**April 22, 2022
2:00pm**

1. Call to Order

Remote Attendance - As outlined per guidelines set to public bodies on the open meeting act during the COVID-19 pandemic emergency, this meeting is being presented as a "virtual meeting" using ZOOM as the host. This is within compliance of Senate Bill 2135 to allow public bodies, such as village boards, park boards and school boards, to hold meetings via audio or video conference during times when the Governor has issued a public health related disaster proclamation. President Shah has determined that an in-person meeting or a meeting conducted under the Open Meetings Act would not be practical or prudent because of a disaster.

2. Roll Call

3. Visitors / Visitor Comment

4. Changes or Additions to the Agenda

5. Approval of the Consent Agenda

- i. Minutes of the January 20, 2022 Regular Board Meeting
- ii. Minutes of the December 14, 2021 MNASR Board Meeting
- iii. Treasurers Report January, 2022
- iv. Treasurers Report February, 2022
- v. Treasurers Report March, 2022
- vi. Bills Payable January, 2022
- vii. Bills Payable February, 2022
- viii. Bills Payable March, 2022

6. Staff Reports

- i. Executive Advisor
- ii. Executive Director

7. Unfinished or Continuing Business

- i. Legislative Update
- ii. Fiscal Year 2022/2023 Budget Update

8. New Business

- i. Statement of Economic Interest Filing
- ii. Approval of Capital Asset Policy
- iii. Discussion of Pending Ordinance Authorizing the Sale of Personal Property Owned By The Golf Maine Park District

9. Board Member Comments

10. Closed Session

I make a motion that the Board go into closed Executive Session to consider information regarding appointment, Employment, compensation, discipline, performance, or dismissal of an officer, an employee or employees pursuant To Sections 2(c)(1) and 2(c)(2) of the Open Meetings Act.

11. Action as a Result of Closed Session

12. Adjournment

Our Mission - To enhance the quality of life for the residents of the Golf Maine Park District, and to promote a strong sense of community, by providing a broad, diverse, and challenging set of cultural and recreational programs, and clean, beautiful and safe parks.

**MINUTES OF THE VITRUAL REGULAR MEETING
BOARD OF COMMISSIONERS OF THE GOLF MAINE PARK DISTRICT
MAINE TOWNSHIP, COOK COUNTY, ILLINOIS
HELD ON JANUARY 20, 2022**

1. CALL TO ORDER

- a. Meeting called to order by Jamal Liddel at 7:03pm

2. ROLL CALL

- a. Roll was called: Present: Jamal Liddel, Jay Shah Jasmin Zahirovic
Absent: Jinal Shah
Staff Present: Mark Resncik, John Jekot
Guests: Eric Anderson (Managing Director) from
Piper/Sandler

3. CHANGES / ADDITIONS TO THE AGENDA

- a. In the absence of President Jinal Shah, Commissioner Jay Shah moved to appoint Commissioner Jamal Liddel as President Pro Tempore.
b. Seconded by Commissioner Jasmin Zahirovic
c. Roll was called: Ayes: 3 Nays: 0
d. President Pro Tempore Jamal Liddell asked if any changes to the agenda was in order
e. Executive Advisor John Jekot requested that his report (agenda item 6i) be moved up next as Eric Anderson is with us tonight and is on a tight time schedule.
f. Eric Anderson was introduced and proceeded with his presentation regarding giving an overview on the Series 2022 Limited Park Bonds.

4. VISITORS / VISITOR COMMENTS

- a. Eric Anderson, Managing Director from Piper/Sandler

5. APPROVAL OF THE CONSENT AGENDA

- a. President Pro Tempore Jamal Liddell moved to approve
b. Seconded by Commissioner Jasmin Zahirovic
c. Roll was called: Ayes: 3 Nays: 0

6. STAFF REPORTS

- a. Executive Advisor
i. Update was submitted in Board pack
b. Executive Director
i. Update was submitted in Board pack

7. UNFINISHED or CONTINUING BUSINESS

- a. Approval of Fiscal Year Ending April 30, 2021 Audit Formally Received
i. President Pro Tempore Jamal Liddell moved to approve
ii. Seconded by Commissioner Jay Shah
iii. Roll was called: Ayes: 3 Nays: 0
b. Legislative Update
i. Update was submitted in Board pack
c. IAPD/IPRA Soaring to New Heights Conference Registration
i. Registration information submitted in Board pack

- ii. John Jekot to coordinate registration
- d. Commissioner Vacancy
 - i. Status remains the same.

8. NEW BUSINESS

- a. Approval of Ordinance 22-01 providing for the issue of not to exceed \$1,300,000 General Obligation Limited Tax Park Bonds, Series 2022, of the District for the building, maintaining, improving and protecting of the existing land and facilities of the District and for the payment of the expenses incident thereto, providing for the levy of a direct annual tax to pay the principal and interest on the bonds, and authorizing the sale of the bonds to the purchaser thereof.
 - i. President Pro Tempore Jamal Liddell announced next item for consideration is the issuance of not to exceed \$1,300,000 non-referendum general obligation park bonds to be issued by the District pursuant to Section 6-4 of the Park District Code for the building, maintaining, improving and protecting of the existing land and facilities of the District and for the payment of the expenses incident thereto, and that the Board of Park Commissioners would consider the adoption of an ordinance providing for the issue of said bonds and the levy of a direct annual tax to pay the principal and interest thereon. This ordinance sets forth the parameters for the issuance of said bonds and sale thereof by designated officials of the District and stated that the pertinent terms of said parameters, including the specific parameters governing the manner of sale, length of maturity, rates of interest, purchase price and tax levy for said bonds were discussed at the November 18, 2021 and January 20, 2022 Board meetings.
 - ii. President Pro Tempore asked that the Secretary, John Jekot, to read by title an ordinance as follows, a copy of which was provided to each Park Commissioner prior to said meeting and to everyone in attendance at said meeting who requested a copy.
 - iii. Commissioner Jasmin Zahirovic moved to approve
 - iv. Seconded by President Pro Tempore Jamal Liddel
 - v. Roll was called: Ayes: 3 Nays: 0
- b. Approval of Attendance (John Jekot) at IAPD/IPRA Soaring to new Heights Conference
 - i. President Pro Tempore Jamal Liddel moved to approve
 - ii. Seconded by Commissioner Jay Shah
 - iii. Roll was called: Ayes: 3 Nays: 0
- c. Approval of Attendance to Attend The Liponi Foundation For Special Recreation 30th Annual Dinner Dance and Silent Auction
 - i. John Jekot stated that approval not needed at this time but to contact him if interested in attending.
- d. Board Member Comments
 - i. Commissioner Jasmin Zahirovic question regarding Tressler invoice was answered by John Jekot and Mark Resnick will get back to Jasmin regarding question on Amazon invoice.

9. CLOSED SESSION

- a. President Pro Tempore Jamal Liddel motioned that the Board go into closed Executive Session to consider information regarding appointment, employment, compensation, discipline, performance, or dismissal of an officer, an employee or employees pursuant to Sections 2(c)(1) and 2(c)(2) of the Open Meetings Act. at 7:50pm
- b. Seconded by Commissioner Jasmin Zahirovic

- c. Roll was called: Ayes: 3 Nays: 0
- d. Out of Executive Session at 7:53pm:

10. ACTION AS A RESULT OF CLOSED SESSION

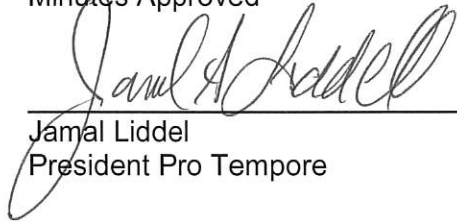
- a. Approval of Resolution 22-01 authorizing the release of Closed Session Minutes and Destruction of Closed Session Audio Recordings
 - i. President Pro Tempore Jamal Liddel moved to approve
 - ii. Seconded by Commissioner Jasmin Zahirovic
 - iii. Roll was called: Ayes: 3 Nays: 0

11. ADJOURNMENT

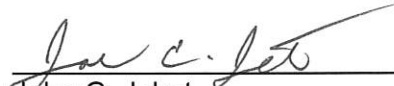
- a. President Pro Tempore Jamal Liddel moved to adjourn the meeting.
- b. Seconded by Commissioner Jasmin Zahirovic
- c. Roll was called: Ayes: 3 Nays: 0
- d. Meeting adjourned at 7:55pm

04/22/2022

Minutes Approved



Jamal Liddel
President Pro Tempore



John C. Jekot
Secretary

THE MAINE NILES ASSOCIATION OF SPECIAL RECREATION
BOARD OF DIRECTORS MEETING
December 14, 2021

Gayle Mountcastle called the December 14, 2021 meeting to order at 10:02 AM. The following board members were in attendance:

Don Miletic, Des Plaines Park District
John Jekot, Golf Maine Park District
Jeff Wait, Morton Grove Park District
Tom Elenz, Niles Park District
Gayle Mountcastle, Park Ridge Park District
Michelle Tuft, Skokie Park District
Karen Hawk, Village of Lincolnwood

Staff in attendance: Tori Woodbury, Lisa Barrera, Tom Byczek, Audra Ebling, Aaron Glickson, Ali Teichmiller, Ashley Feld, Louisa Shortall

A motion to approve the consent agenda was made by Tom Elenz and seconded by Jeff Wait. This passed in a roll call vote as follows:

Des Plaines: Yes
Golf Maine: Yes
Morton Grove: Yes
Niles: Yes
Park Ridge: Yes
Skokie: Yes
Lincolnwood: Yes

The consent agenda consisted of: Minutes of the October 26 board meeting; Minutes of the October 26 special meeting and budget workshop; Treasurers Report for the month ending October 31 and November 30, 2021; Voucher list of bills presented for the December 14, 2021 board meeting in the amount of \$66,718.37.

Superintendent Barrera reviewed the program report. She highlighted that winter camps are back after not running in December 2020 due to covid, a wheelchair basketball clinic is being planned, epact is now running, and 2021 recognition night is being planned to occur at Devonshire Cultural Center as more of a "red carpet" awards event rather than the typical banquet dinner and dance (in order to be able to plan for potential covid mitigations).

Communications and Marketing Manager Audra Ebling reported on the upcoming brochure for spring programs which will be the first printed brochure since March of 2020. She has also been working on the 50th anniversary campaign which will begin in January, the communication to families and participants regarding epact, Trivia Night and the Liponi Dinner Dance.

Fundraising and Development Manager Tori Woodbury reported updates on the annual appeal and the Coleman matching grant. The annual gift card raffle has a few tickets left to sell, with the drawing occurring December 15. M-NASR received a \$12,500 grant from the Rice Foundation. Woodbury made a new contact at Advocate Lutheran General through a chamber event, resulting in a new donation.

The board reviewed the budget reports by fund as of November 30, 2021.

Executive Director Breitlow updated the board on the 2021 goals. She informed the board she and business manager Byczek met with representatives from Lauterbach & Amen auditing firm to conduct a review of internal procedures. A report should be provided by the end of the year. M-NASR is required to find a new asset management software as the current assetworks will no longer be supported by PDRMA. Breitlow shared a thank you note from former staff Jennifer Gebeck. The suggested board officer rotation for future years was reviewed.

The 2022 Member District Contributions were presented. A motion was made by Michelle Tuft and seconded by Jeff Wait to approve the 2022 Member District Contributions totaling \$1,500,000. This passed in a roll call vote as follows:

Des Plaines: Yes
Golf Maine: Yes
Morton Grove: Yes
Niles: Yes
Park Ridge: Yes
Skokie: Yes
Lincolnwood: Yes

Proposed salary ranges for full time staff and permanent part time staff were presented for 2022. The ranges were increased 1.9% over the 2021 ranges. A motion to approve the 2022 salary ranges was made by Michelle Tuft and seconded by John Jekot. This passed in a roll call vote as follows:

Des Plaines: Yes
Golf Maine: Yes
Morton Grove: Yes
Niles: Yes
Park Ridge: Yes
Skokie: Yes
Lincolnwood: Yes

The proposed 2022 budget was presented to the Board. The budget will have a \$106,326 deficit, based on spending down the fund balance overage. Don Miletic motioned to approve the 2022 budget, seconded by Michelle Tuft. This passed in a roll call vote as follows:

Des Plaines: Yes
Golf Maine: Yes
Morton Grove: Yes
Niles: Yes
Park Ridge: Yes
Skokie: Yes
Lincolnwood: Yes

John Jekot updated the board that his status with the Golf-Maine Park District is again full time, as Executive Administrator. He will provide updated minutes to the board. It was noted Breitlow will collect minutes from each board member annually with approved appointments and alternates from their districts to the M-NASR Board.

The 2022 board meeting dates were reviewed with the board.

A motion was made by Michelle Tuft and seconded by Jeff Wait, to nominate John Jekot for the 2022 office of President, and representative of the LiPoni Foundation. This passed in a roll call vote as follows:

Des Plaines: Yes
Golf Maine: Yes
Morton Grove: Yes
Niles: Yes
Park Ridge: Yes
Skokie: Yes
Lincolnwood: Yes

A motion was made by Don Miletic and seconded by Karen Hawk to nominate Michelle Tuft for office of Vice President. This passed in a roll call vote as follows:

Des Plaines: Yes
Golf Maine: Yes
Morton Grove: Yes
Niles: Yes
Park Ridge: Yes
Skokie: Yes
Lincolnwood: Yes

A motion was made by Michelle Tuft and seconded by Tom Elenz to nominate Jeff Wait for the office of Treasurer. This passed in a roll call vote as follows:

Des Plaines: Yes
Golf Maine: Yes
Morton Grove: Yes

Niles: Yes
Park Ridge: Yes
Skokie: Yes
Lincolnwood: Yes

A motion was made by Michelle Tuft and seconded by Jeff Wait to appoint Trisha Breitlow as Secretary for the M-NASR Board. This passed in a roll call vote as follows:

Des Plaines: Yes
Golf Maine: Yes
Morton Grove: Yes
Niles: Yes
Park Ridge: Yes
Skokie: Yes
Lincolnwood: Yes

A motion was made by Jeff Wait and seconded by Michelle Tuft that the Association designate the checking and payroll accounts as presented in Agenda Item VII C i with the authorized signature of any two of the following: M-NASR Executive Director, M-NASR Superintendent of Recreation and Morton Grove Park District Executive Director. This passed in a roll call vote as follows:

Des Plaines: Yes
Golf Maine: Yes
Morton Grove: Yes
Niles: Yes
Park Ridge: Yes
Skokie: Yes
Lincolnwood: Yes

A motion was made by Jeff Wait and seconded by Michelle Tuft that the Association designate the investment account as presented in Agenda Item VII C ii with the authorized signature of any two of the following: M-NASR Executive Director, M-NASR Superintendent of Recreation, and Morton Grove Park District Executive Director. This passed in a roll call vote as follows:

Des Plaines: Yes
Golf Maine: Yes
Morton Grove: Yes
Niles: Yes
Park Ridge: Yes
Skokie: Yes
Lincolnwood: Yes

The 2021 President's Award was presented to Ali Teichmiller, Support Staff Manager.

A motion was made by Tom Elenz and seconded by John Jekot to approve the Whistleblower Protection Policy and Procedure as presented. This passed in a voice vote.

The M-NASR year end video was shown to the board. The Board expressed thanks to the M-NASR staff for their hard work and dedication in 2021.

John Jekot made a motion, seconded by Don Miletic to approve Resolution 2021-3; Determining the Confidentiality of Previously Board Reviewed and Approved Closed Session Minutes. This passed in a roll call vote as follows:

Des Plaines: Yes
Golf Maine: Yes
Morton Grove: Yes
Niles: Yes
Park Ridge: Yes
Skokie: Yes
Lincolnwood: Yes

Don Miletic made a motion, seconded by John Jekot to approve Resolution 2021-4, Destruction of Certain Verbatim Recordings of Closed Sessions Meetings. This passed in a roll call vote as follows:

Des Plaines: Yes
Golf Maine: Yes
Morton Grove: Yes
Niles: Yes
Park Ridge: Yes
Skokie: Yes
Lincolnwood: Yes

A motion was made by Michelle Tuft at 10:32 AM and seconded by Tom Elenz to convene into executive session in accordance with the Open Meetings Act, section 120/2 (c)1. This passed in a voice vote

The regular meeting reconvened at 10:54 AM.

A motion was made by Jeff and seconded by Michelle Tuft to approve a 5% increase to Executive Director Breitlow's salary effective January, 2022. This passed in a roll call vote as follows:

Des Plaines: Yes
Golf Maine: Yes
Morton Grove: Yes
Niles: Yes
Park Ridge: Yes
Skokie: Yes
Lincolnwood: Yes

A motion was made at 10:56 AM by Jeff Wait and seconded by Michelle Tuft to adjourn the December 14, 2021 board meeting. This passed in a voice vote.

Secretary, Trisha Breitlow

Date

President, John Jekot
Golf-Maine Park District

Date

**MAINE-NILES ASSOCIATION OF SPECIAL RECREATION
COMPARATIVE MONTH TREASURER'S REPORT
FOR THE MONTHS OF NOVEMBER 30, 2021 AND DECEMBER 31, 2021**

	NOVEMBER	DECEMBER
<u>MONTHLY CASH POSITION</u>		
BEGINNING BALANCE	\$ 997,538.07	\$ 897,544.86
CASH RECEIPTS	422,666.03	91,230.36
INTEREST	8.84	0.29
TRANSFERS INTO CASH ACCOUNTS		
TRANSFERS OUT OF INVESTMENTS	(453,252.17)	(82,238.92)
DISBURSEMENTS ON LIST OF BILLS	(36,298.58)	(36,036.57)
OTHER INCREASES/(DECREASES) *	(33,117.33)	(22,476.84)
 ENDING BALANCE	 \$ 897,544.86	 \$ 848,023.18
 <u>BANK BALANCES BY ACCOUNT</u>		
GENERAL ACCOUNT	\$ 877,574.25	\$ 832,421.53
PAYROLL ACCOUNT	13,043.17	8,673.92
IMPREST ACCOUNT	1,467.08	1,467.08
NOW ACCOUNT	-	-
TOTAL CASH ACCOUNTS	\$ 892,084.50	\$ 842,562.53
 ILLINOIS FUNDS MONEY MARKET ACCOUNT	 \$ 5,460.36	 \$ 5,460.65
	\$ 5,460.36	\$ 5,460.65
TOTAL INVESTMENT ACCOUNTS		
TOTAL CASH AND INVESTMENTS	\$ 897,544.86	\$ 848,023.18

DETAILED INVESTMENT INFORMATION

ILLINOIS FUNDS MONEY MARKET ACCOUNT AND THE
FIFTH THIRD BUSINESS NOW ACCOUNT

MONTHLY INTEREST INCOME	\$ 8.84	\$ 0.29
YEAR-TO-DATE INTEREST INCOME	\$ 364.44	\$ 364.73

* "Other decreases" includes credit card fees charged directly to bank statement, imprest disbursements that will appear on the "List of Bills" in subsequent month and credit card refunds.

"Other increases" may occur when checks written in a prior month are voided in the current month.

**MAINE-NILES ASSOCIATION OF SPECIAL RECREATION
BALANCE SHEET
AS OF NOVEMBER 30, 2021 AND DECEMBER 31, 2021**

(Unaudited)

	<u>NOVEMBER</u>	<u>DECEMBER</u>
ASSETS		
Cash at bank	892,084.50	842,562.53
Cash - NOW Account	-	-
Petty cash	147.34	147.34
Investments	5,460.36	5,460.65
Accounts receivable	21,256.24	21,835.13
Prepaid expenses	20,477.41	24,015.80
Total assets	<u><u>\$ 939,425.85</u></u>	<u><u>\$ 894,021.45</u></u>
LIABILITIES AND EQUITY		
Liabilities		
Payables, accruals and deferred revenues	\$ 22,288.92	\$ 84,316.98
Total liabilities	<u>22,288.92</u>	<u>84,316.98</u>
Fund Balance		
Beginning of the year	\$ 682,802.25	\$ 682,802.25
Current year activity	<u>234,334.68</u>	<u>126,902.22</u>
Total fund balance	<u>917,136.93</u>	<u>809,704.47</u>
Total liabilities and equity	<u><u>\$ 939,425.85</u></u>	<u><u>\$ 894,021.45</u></u>

*Please note that on 11/19 the Business Now account was closed and monies were transferred to the general checking account.

**MAINE-NILES ASSOCIATION OF SPECIAL RECREATION
COMPARATIVE MONTH TREASURER'S REPORT
FOR THE MONTHS OF DECEMBER 31, 2021 AND JANUARY 31, 2022**

<u>MONTHLY CASH POSITION</u>	<u>DECEMBER</u>	<u>JANUARY</u>
BEGINNING BALANCE	\$ 897,544.86	\$ 848,023.18
CASH RECEIPTS	91,230.36	32,030.82
INTEREST	0.29	0.33
TRANSFERS INTO CASH ACCOUNTS		
TRANSFERS OUT OF INVESTMENTS	(82,238.92)	(74,342.70)
DISBURSEMENTS ON LIST OF BILLS	(36,036.57)	(42,476.04)
OTHER INCREASES/(DECREASES) *	(22,476.84)	(12,058.64)
 ENDING BALANCE	 <u>\$ 848,023.18</u>	 <u>\$ 751,176.95</u>
 <u>BANK BALANCES BY ACCOUNT</u>		
GENERAL ACCOUNT	\$ 832,421.53	\$ 735,633.12
PAYROLL ACCOUNT	8,673.92	8,615.77
IMPREST ACCOUNT	1,467.08	1,467.08
NOW ACCOUNT	-	-
TOTAL CASH ACCOUNTS	<u>\$ 842,562.53</u>	<u>\$ 745,715.97</u>
 ILLINOIS FUNDS MONEY MARKET ACCOUNT	 \$ 5,460.65	 \$ 5,460.98
	<u>\$ 5,460.65</u>	<u>\$ 5,460.98</u>
 TOTAL INVESTMENT ACCOUNTS		
TOTAL CASH AND INVESTMENTS	 <u>\$ 848,023.18</u>	 <u>\$ 751,176.95</u>

DETAILED INVESTMENT INFORMATION

ILLINOIS FUNDS MONEY MARKET ACCOUNT AND THE
FIFTH THIRD BUSINESS NOW ACCOUNT

MONTHLY INTEREST INCOME	\$ 0.29	\$ 0.33
YEAR-TO-DATE INTEREST INCOME	\$ 364.73	\$ 0.33

* "Other decreases" includes credit card fees charged directly to bank statement, imprest disbursements that will appear on the "List of Bills" in subsequent month and credit card refunds.
"Other increases" may occur when checks written in a prior month are voided in the current month.

**MAINE-NILES ASSOCIATION OF SPECIAL RECREATION
BALANCE SHEET
AS OF DECEMBER 31, 2021 AND JANUARY 31, 2022**

(Unaudited)

	DECEMBER	JANUARY
ASSETS		
Cash at bank	842,562.53	745,715.97
Cash - NOW Account	-	-
Petty cash	147.34	100.26
Investments	5,460.65	5,460.98
Accounts receivable	21,835.13	7,130.67
Prepaid expenses	24,015.80	18,547.01
Total assets	\$ 894,021.45	\$ 776,954.89
LIABILITIES AND EQUITY		
Liabilities		
Payables, accruals and deferred revenues	\$ 84,316.98	\$ 24,707.27
Total liabilities	84,316.98	24,707.27
Fund Balance		
Beginning of the year	\$ 682,802.25	\$ 809,704.47
Current year activity	126,902.22	(57,456.85)
Total fund balance	809,704.47	752,247.62
Total liabilities and equity	\$ 894,021.45	\$ 776,954.89

*Please note that on 11/19 the Business Now account was closed and monies were transferred general checking account.

GOLF MAINE PARK DISTRICT
FISCAL YEAR 2021-22
SUMMARY OF REVENUES, EXPENDITURES & CASH BALANCES
January 31, 2022

MONTHLY CASH POSITION	Cash	Prior	Prior FY
	Balance	Month	Cash Balance
Beginning Balance	\$1,028,052.67	\$1,565,377.23	\$997,777.46
Cash Receipts	14,293.44	14,915.12	0.00
RE Taxes	2,880.03	1,005.70	1,432.15
Replacement Taxes	0.00	0.00	0.00
Interest	46.67	44.34	127.96
Transfer Into Cash Accounts	45,000.00	44,000.00	65,000.00
Transfer Out of Investments	(45,000.00)	(44,000.00)	(65,000.00)
Disbursements of Bills	(23,769.66)	(29,130.97)	(35,675.75)
Bond Payments	0.00	(494,374.60)	Paid In Full \$0.00
Other Inc/(Dec)	0.00	0.00	0.00
NSF/Fees	0.00	0.00	0.00
Month End Balance	\$1,021,503.15	\$1,057,836.82	\$963,661.82
BANK BALANCES BY ACCOUNT	Bank	Bank	Prior FY
	Balance	Balance	Bank Balance
Savings Account - 1407	\$985,945.42	\$1,028,052.67	\$934,302.60
Checking Account - 7604	76,733.91	90,655.79	44,291.94
NorthShore - OSLAD - 4331	1,522.61	1,522.56	35,884.77
Director's Account	1,210.72	710.72	2,085.90
Liability Account	1,061.53	1,061.53	1,061.53
Total Cash Accounts	\$80,528.77	\$1,122,003.27	\$60,909.38
INVESTMENTS BY ACCOUNT	Investment	Investment	Prior FY
	Balance	Balance	Invest Balance
Illinois Funds Money Market	\$60,523.25	\$60,519.34	\$60,494.88
IPDLAF+Class	414.62	414.61	414.50
Total Investments	\$60,937.87	\$60,933.95	\$60,909.38
TOTAL CASH AND INVESTMENTS	\$141,466.64	\$1,182,937.22	\$121,818.76

GOLF MAINE PARK DISTRICT
FISCAL YEAR 2021-22
SUMMARY OF REVENUES, EXPENDITURES & CASH BALANCES
February 28, 2022

MONTHLY CASH POSITION	Cash	Prior	Prior FY
	Balance	Month	Cash Balance
Beginning Balance	\$985,945.42	\$1,028,052.67	\$934,302.60
Cash Receipts	8,167.00	14,283.44	13,754.64
RE Taxes	174,639.97	2,880.03	125,382.81
Replacement Taxes	0.00	0.00	3,556.19
Interest	43.50	46.67	109.55
Transfer Into Cash Accounts	30,000.00	45,000.00	62,000.00
Transfer Out of Investments	(30,000.00)	(45,000.00)	(62,000.00)
Disbursements of Bills	49,009.60	(23,769.66)	32,722.27
Bond Payments	0.00	0.00	\$0.00
Other Inc/(Dec)	0.00	0.00	0.00
NSF/Fees	0.00	0.00	0.00
Month End Balance	\$1,217,805.49	\$1,021,493.15	\$1,109,828.06
BANK BALANCES BY ACCOUNT	Bank	Bank	Prior FY
	Balance	Balance	Bank Balance
Savings Account - 1407	\$1,130,623.43	\$985,945.42	\$997,791.12
Checking Account - 7604	62,004.89	76,733.91	70,282.64
NorthShore - OSLAD - 4331	1,522.63	1,522.61	3,027.28
Director's Account	970.47	1,210.72	1,800.90
Liability Account	1,061.53	1,061.53	1,061.53
Total Cash Accounts	\$1,196,182.95	\$80,528.77	\$60,917.33
INVESTMENTS BY ACCOUNT	Investment	Investment	Prior FY
	Balance	Balance	Invest Balance
Illinois Funds Money Market	\$60,528.65	\$60,523.25	\$60,502.83
IPDLAF+Class	414.63	414.62	414.50
Total Investments	\$60,943.28	\$60,937.87	\$60,917.33
TOTAL CASH AND INVESTMENTS	\$1,257,126.23	\$141,466.64	\$121,834.66

GOLF MAINE PARK DISTRICT

FISCAL YEAR 2021-22

SUMMARY OF REVENUES, EXPENDITURES & CASH BALANCES

March 31, 2022

MONTHLY CASH POSITION		Cash	Prior	Prior FY
	Balance	Month	Cash Balance	
Beginning Balance	\$1,130,623.43	\$985,945.42	\$997,791.12	
Cash Receipts	8,988.00	8,167.00	12,477.17	
RE Taxes	505,456.17	174,639.97	437,497.27	
Replacement Taxes	9,367.74	0.00	1,284.84	
Interest	375.11	43.50	165.98	
Transfer into Cash Accounts	60,000.00	30,000.00	77,000.00	
Transfer Out of Investments	(60,000.00)	(30,000.00)	(70,000.00)	
Disbursements of Bills	32,531.54	49,009.60	39,732.79	
Bond Payments	0.00	0.00	\$0.00	
Other Inc/(Dec)	0.00	0.00	0.00	
NSF/Fees	0.00	0.00	0.00	
Month End Balance	\$1,687,341.99	\$1,217,805.49	\$1,495,949.17	
BANK BALANCES BY ACCOUNT		Bank	Prior FY	
	Balance	Balance	Bank Balance	
Savings Account - 1407	\$1,576,143.22	\$1,130,623.43	\$1,358,451.28	
Checking Account - 7604	75,655.91	62,004.89	69,954.90	
NorthShore - OSLAD - 4331	1,522.66	1,522.63	3,009.83	
Director's Account	2,906.53	970.47	1,700.90	
Liability Account	1,061.53	1,061.53	1,061.53	
Wintrust Savings - 2537	1,282,741.21	1,282,443.89	0.00	
Wintrust Checking - 2216	1,000.00	1,000.00	0.00	
Total Cash Accounts	\$1,657,289.85	\$1,196,182.95	\$1,434,178.44	
INVESTMENTS BY ACCOUNT		Investment	Prior FY	
	Balance	Balance	Invest Balance	
Illinois Funds Money Market	\$60,542.79	\$60,528.65	\$60,525.86	
IPDLAF+Class	0.00	414.63	414.52	
Total Investments	\$60,542.79	\$60,943.28	\$60,940.38	
TOTAL CASH AND INVESTMENTS	\$1,717,832.64	\$1,257,126.23	\$1,495,118.82	

Vendor ID	Vendor Name	Invoice #	Description	Inv. Date	Amount	Check Num	Check Date
00515	ANDERSON PEST SOLUTIONS	13239123	PEST CONTROL-DEE PARK	01/01/2022	60.90	2802	01/05/2022
00515	ANDERSON PEST SOLUTIONS	13239099	PEST CONTROL-FELDMAN	01/01/2022	95.70	2803	01/05/2022
00339	AT & T	8477959663-12	DP PHONE	12/22/2021	69.20	2807	01/05/2022
00534	COMCAST	DEC 30,21-JAN	HIGH SPEED INTERNET	12/26/2021	148.35	2810	01/05/2022
00171	FIRE AND SECURITY SYSTEM	453987	FIRE DEPT. MONITORING N	12/15/2021	138.00	2811	01/05/2022
00555	ILLINOIS STATE POLICE	11/30/2021	BACKGROUND CHECK	11/30/2021	20.00	2812	01/05/2022
00115	PAT McDONOUGH	1411	SNOW REMOVAL & SALTING	01/01/2022	350.00	2814	01/05/2022
00409	TRESSLER, LLP	439121	GENERAL/LITIGATION MATT	12/22/2021	1,620.00	2815	01/05/2022
00626	AEROTECH INC	GMPD-0122	MONTHLY SUPPORT/WEB HOS	01/03/2022	1,480.00	2801	01/05/2022
00516	AQUA ILLINOIS, INC.	01/24/2022-373	ACTUAL METER READING	12/28/2021	151.82	2804	01/05/2022
00516	AQUA ILLINOIS, INC.	12/28/2021-378	ACTUAL METER READING	12/28/2021	277.64	2805	01/05/2022
00516	AQUA ILLINOIS, INC.	12/28/2021-378	ACTUAL METER READING	12/28/2021	125.50	2806	01/05/2022
00156	COM ED	NOV 3-DEC 6	ELECTRICITY	12/07/2021	1,075.26	2808	01/05/2022
00156	COM ED	NOV 5-DEC 8	ELECTRICITY	12/09/2021	1,747.99	2809	01/05/2022
00096	NICOR GAS	11/11/21-12/10	GAS AT- DEE PARK	12/13/2021	1,157.37	2813	01/05/2022
00370	GROOT RECYCLING AND WAST	8199044	WASTE PICKUP SERVICES A	01/01/2022	360.92	2817	01/13/2022
00370	GROOT RECYCLING AND WAST	8199043	WASTE PICKUP SERVICES	01/01/2022	233.84	2818	01/13/2022
00052	HOME DEPOT	01/25/2022	MAINTENANCE SUPPLIES	12/30/2021	686.19	2819	01/13/2022
00339	AT & T	847297617901-2	DP PHONE	01/04/2022	1,428.51	2816	01/13/2022
00351	AT&T	DEC 29-JAN 28-	INTERNET & PHONE/ACCOUN	12/28/2021	215.72	2845	01/17/2022
00566	COSTPERCOPY CONSULTANTS,	AR40830	FELDMAN COPIER COLOR OV	12/28/2021	295.28	2846	01/17/2022
00533	EXPERT CHEMICAL & SUPPLY	859427	REFLECTION 25-WAX	01/06/2022	265.00	2847	01/17/2022
00069	KONE CHICAGO	0962072514	MAINTENANCE PERIOD 12/1	12/01/2021	425.97	2848	01/17/2022
00116	PDRMA	1221125H	MEMBER MONTHLY CONTRIBU	12/31/2021	6,344.88	2849	01/17/2022
00116	PDRMA	1221125	PRPTY,LIAB,WRK COMP, EM	12/31/2021	1,564.35	2850	01/17/2022
00604	AMAZON CAPITAL SERVICES	1P4C-J6PJ-G96V	MAINT./OFFICE/REC SUPPL	01/10/2022	278.21	2851	01/24/2022
00604	AMAZON CAPITAL SERVICES	1YVT-KR9Y-4JPG	REC & OFFICE SUPPLIES	01/13/2022	196.56	2852	01/24/2022
00604	AMAZON CAPITAL SERVICES	13X6-GVW7-4CLW	REC SUPPLIES	01/13/2022	60.93	2853	01/24/2022
00096	NICOR GAS	11/24-12/27-00	GAS AT FELDMAN PARK	01/03/2022	1,005.43	2854	01/24/2022
00578	ULINE	143691022	CARPET MATS & ENTRY MAT	01/12/2022	965.14	2857	01/24/2022
00409	TRESSLER, LLP	440258	LITIGATION MATTERS & GE	01/18/2022	740.00	2856	01/24/2022
00310	ROTARY CLUB OF SKOKIE	1784	CLUB DUES JAN-JUNE 2022	01/20/2022	185.00	2855	01/24/2022

Totals: 23,769.66

Vendor ID	Vendor Name	Invoice #	Description	Inv. Date	Amount	Check Num	Check Date
00030	ANDERSON LOCK	7096943	TO FIX TRACK DOOR LOCK	01/24/2022	217.00	2887	02/01/2022
00030	ANDERSON LOCK	7096946	FIX TWO DOORS AT DEE	01/24/2022	368.80	2888	02/01/2022
00339	AT & T	8477959663-01	DP PHONE	01/22/2022	68.53	2892	02/01/2022
00516	AQUA ILLINOIS, INC.	01/26/2022-378	ACTUAL METER READING	01/26/2022	128.39	2889	02/01/2022
00516	AQUA ILLINOIS, INC.	01/26/2022-373	ACTUAL METER READING	01/26/2022	150.91	2890	02/01/2022
00516	AQUA ILLINOIS, INC.	01/26/2022-378	ACTUAL METER READING	01/26/2022	269.01	2891	02/01/2022
00534	COMCAST	JAN 30-FEB 28	HIGH SPEED INTERNET	01/26/2022	150.85	2893	02/01/2022
00449	FAST SIGNS	29-76162	TABLE THROW	01/24/2022	309.90	2894	02/01/2022
00370	GROOT RECYCLING AND WAST	8370466T092	WASTE PICKUP SERVICES-D	02/01/2022	360.92	2895	02/01/2022
00370	GROOT RECYCLING AND WAST	8370465T092	WASTE PICKUP SERVICES-F	02/01/2022	273.84	2896	02/01/2022
00096	NICOR GAS	12/28/21-01/26	GAS AT FELDMAN	01/28/2022	1,150.25	2898	02/01/2022
00115	PAT MCDONOUGH	1416	PLOWING & SALTING	01/31/2022	2,105.00	2899	02/01/2022
00595	BS & A SOFTWARE	138823	ANNUAL SERVICE/SUPPORT	02/01/2022	2,472.00	2900	02/07/2022
00156	COM ED	DEC 6 - JAN 7	ELECTRICITY AT DEE PARK	01/10/2022	1,898.39	2901	02/07/2022
00156	COM ED	DEC 8 - JAN 11	ELECTRICITY AT FELDMAN	01/12/2022	1,816.81	2902	02/07/2022
00533	EXPERT CHEMICAL & SUPPLY	859749	MAINTENANCE SUPPLIES	01/31/2022	335.53	2903	02/07/2022
00096	NICOR GAS	12/10/21-01/10	GAS AT DEE PARK	01/13/2022	710.00	2904	02/07/2022
00126	QUILL CORPORATION	22556977	PRINTER PAPER	01/24/2022	100.97	2905	02/07/2022
00640	MBD MARTIAL ARTS, INC.	7902721	WINTER SESSION'S JAN 10	02/08/2022	540.00	2941	02/15/2022
00566	COSTPERCOPY CONSULTANTS,	AR41194	CONTRACT RENEWAL & COLO	01/25/2022	761.99	2938	02/15/2022
00522	AIR COMFORT CORPORATION	174912	SERVICE OF ALL UNITS	02/08/2022	187.50	2934	02/15/2022
00604	AMAZON CAPITAL SERVICES	INXC-1QWY-1N7V	OFFICE SUPPLIES	02/03/2022	148.16	2935	02/15/2022
00351	AT&T	JAN 29-FEB 28	INTERNET & PHONE/ACCOUN	01/28/2022	213.99	2936	02/15/2022
00634	CMFP	617735	QTR BILLING 01/01/2022-	01/28/2022	210.00	2937	02/15/2022
00052	HOME DEPOT	02/25/2022	MAINTENANCE SUPPLIES	01/30/2022	753.80	2939	02/15/2022
00644	JD GROUP SOLUTIONS INC.	1104	TECH SERVICE & CONSULTI	02/01/2022	800.00	2940	02/15/2022
00531	MONARCH BURGLAR ALARM CO	MAR 1-JUN 1	ALARMNET GSM MONITORING	02/14/2022	147.00	2942	02/15/2022
00116	PDRMA	0122125H	MEMBER MONTHLY CONTRIBU	01/31/2022	7,669.45	2943	02/15/2022
00116	PDRMA	0122125	PROP/LIAB, WRK COMP, EM	01/31/2022	1,684.56	2944	02/15/2022
00648	OFFICE FURNITURE RESOURC	ORD0056798	FURNITURE	02/07/2022	1,700.00	2953	02/21/2022
00626	AEROTECH INC	00000001	MONTHLY SUPPORT/WEB HOS	02/17/2022	675.00	2945	02/21/2022
00515	ANDERSON PEST SOLUTIONS	14480848	PEST CONTROL-FELDMAN	02/06/2022	95.70	2946	02/21/2022
00515	ANDERSON PEST SOLUTIONS	14480874	PEST CONTROL-DEE PARK	02/06/2022	60.90	2947	02/21/2022
00436	BAILA-TONE FITNESS, LLC	2/17/2022	WINTER SESSION #1 1/13	02/17/2022	242.25	2948	02/21/2022
00566	COSTPERCOPY CONSULTANTS,	AR41516	FELDMAN TONER FOR COPIE	02/04/2022	18.95	2949	02/21/2022
00644	JD GROUP SOLUTIONS INC.	1105	I.T. SERVICES & CONSULT	02/15/2022	2,500.00	2950	02/21/2022
00080	MAINE NILES ASSN OF SPEC	16-1001	GEN. CONTRIBUTION FOR 2	01/25/2022	11,025.00	2951	02/21/2022
00647	NORTH SHORE RHYTHMIC GYM	02/17/2022	WINTER SESSION #1 1/13	02/17/2022	588.00	2952	02/21/2022
00516	AQUA ILLINOIS, INC.	2/25/2022-3782	ACTUAL METER READING-PP	02/25/2022	132.57	2954	02/28/2022
00516	AQUA ILLINOIS, INC.	2/25/2022-3781	ACTUAL METER READING-PP	02/25/2022	259.33	2955	02/28/2022
00516	AQUA ILLINOIS, INC.	02/25/2022-373	ACTUAL METER READING-DP	02/25/2022	163.44	2956	02/28/2022
00055	ILLINOIS ASSOCIATION OF	DUES2022	ANNUAL MEMBERSHIP DUES	12/15/2021	3,957.42	2958	02/28/2022

Unemployment
 was already paid
 just never
 Journalized. Paid
 online \$2639.48

Vendor ID	Vendor Name	Invoice #	Description	Inv. Dat
00604	AMAZON CAPITAL SERVICES	1F9Q-CLPH-HV4W	MAINTENANCE & OFFICE SU	02/22/2022
00156	COM ED	JAN 11-FEB 10-	ELECTRICITY	02/11/2022
00566	COSTPERCOPY CONSULTANTS,	P100931	CONTRACT RENEWAL	02/24/2022
00069	KONE CHICAGO	962151690	MAINTENANCE PERIOD 3/1/	03/01/2022
00096	NICOR GAS	01/11-02/10-00	GAS AT DP	02/11/2022
00096	NICOR GAS	01/26-02/24-00	GAS AT FP	02/25/2022
00115	PAT MCDONAUGH	1423	FEB. PLOWING & SALTING	02/28/2022
00052	HOME DEPOT	03/25/2022	MAINTENANCE SUPPLIES	02/27/2022
00534	COMCAST	MAR 01 - MAR 2	HIGH SPEED INTERNET	02/26/2022
00566	COSTPERCOPY CONSULTANTS,	AR41851	FELDMAN COLOR COPY OVER	02/28/2022
00648	OFFICE FURNITURE RESOURC	ORD0057133	ANTHONY TABLE/DESK	03/03/2022
00351	AT&T	MAR 01- MAR 28	INTERNET & PHONE/ACCOUN	02/28/2022
00604	AMAZON CAPITAL SERVICES	1FN3-H74W-WQPH	DEE PARK FURNITURE	03/02/2022
00604	AMAZON CAPITAL SERVICES	14VN-TKJN-PLVV	DEE PARK FURN/REC SUP/M	03/02/2022
00313	NORTHWEST ELECTRICAL SUP	17529821	BATTERIES	02/24/2022
00116	PDRMA	0222125	PROP, LIAB, WRK COMP, EMPL	02/28/2022
00116	PDRMA	0222125H	MEMBER MONTHLY CONTRIBU	02/28/2022
00128	RUDIG TROPHIES	77690	BASKETBALL TROPHIES	03/02/2022
00646	MIGHTY MITES	16397	YOUTH BASKETBALL JERSEY	03/08/2022
00339	AT & T	FEB 5-MAR 4 -	DP PHONE	03/04/2022
00492	UMB BANK, N.A.	915468	BOND SERVICES	03/08/2022
00604	AMAZON CAPITAL SERVICES	1VV7-DC7V-1TVT	REC SUPPLIES, CAPITAL P	03/08/2022
00515	ANDERSON PEST SOLUTIONS	13628471	PEST CONTROL-DEE PARK	02/01/2022
00515	ANDERSON PEST SOLUTIONS	13628424	PEST CONTROL-FELDMAN PA	02/01/2022
00515	ANDERSON PEST SOLUTIONS	15066580	PEST CONTROL-DEE PARK	04/03/2022
00515	ANDERSON PEST SOLUTIONS	15066556	PEST CONTROL-FELDMAN PAR	04/03/2022
00056	ILLINOIS DEPT OF EMPLOY.	1ST QTR-2021	QUARTERLY UNEMPLOYMENT	05/01/2021
00056	ILLINOIS DEPT OF EMPLOY.	2ND QTR-2021	QUARTERLY UNEMPLOYMENT	07/01/2021
00056	ILLINOIS DEPT OF EMPLOY.	3RD QTR-2021	QUARTERLY UNEMPLOYMENT	09/21/2021
00056	ILLINOIS DEPT OF EMPLOY.	4TH QTR-2021	QUARTERLY UNEMPLOYMENT	01/03/2022
00056	ILLINOIS DEPT OF EMPLOY.	12/7/2020-TAX	QUARTERLY UNEMPLOYMENT	05/01/2021
00056	ILLINOIS DEPT OF EMPLOY.	1/4/2021-TAX P	QUARTERLY UNEMPLOYMENT	05/01/2021
00604	AMAZON CAPITAL SERVICES	1F1Y-JMRH-3WN1	REC-TABLE, REC-REF T-SHI	03/17/2022
00171	FIRE AND SECURITY SYSTEM	465004	FIRE DEPT. MONITORING N	03/15/2022
00056	ILLINOIS DEPT OF EMPLOY.	1ST QTR-2022	QUARTERLY UNEMPLOYMENT	03/24/2022
00339	AT & T	847795966303	DP PHONE	03/22/2022

Totals:

32,531.54

28,892.06

“In The Know”

Communication from Executive Advisor

Date: April 21, 2022

Bond Series 2022

Closing of our bond sale was done on February 15, 2022. We received \$1,282,414.62 to be used for capital projects. The capital improvement time line matrix is being updated with needs to be considered in the next 3-years. This is a working document and may be adjusted at any time based on changing priorities that may come up and/or emergency spending.

Capital Asset Policy

Along with evaluating capital improvement needs, work will begin with inventory, valuing, capitalizing, and depreciation of capital assets. The start of this process will begin with the passing of the capital asset policy which is on tonight's agenda. Once completed, this policy will fulfill a recommendation that our auditor's had in their management letter from the 2020/21 audit.

Sale of Park District Personal Property Owned

As we go through the process of doing inventory with capital assets, some items discovered may be no longer needed and could be sold. With this being the case, an ordinance will need to be passed listing what items are going to be sold. Will be working with a company called Obenauf Auction Service, Inc. who will manage the sale of items for us. Many municipalities in the area use this same company for the sale of their property.

Weekly Rental Report (3/1 – 3/31)

Prepared by: Kevin Hubka, Superintendent of Parks & Rec.

Departmental Goals: Target: 60% profit

Revenue: \$25,799.00

137 Rentals - Total Revenue: \$25,799.00

Expenses: \$8695.00

Total Employee Hours: 530.00 x 13 = \$6890.00

Utilities (Gas/Water/Electric): \$1805.00 (7% of Revenue)

Materials/Outdoor Staff: \$0.00

Totals – \$25,799.00 - \$8695.00 = **\$17,104.00 (66% profit)**



Breakdown by Facility:

Dee Park – Revenue: (64 Rentals - \$9661.50)

Expenses: \$3345.00

Employee Hours: 205.00 x 13 = \$2665.00

Utilities: \$680.00 (7% of Revenue)

Totals: \$9661.50 - \$3345.00 = **\$6316.50** (65% profit)

Feldman Park – Revenue: (73 Rentals - \$16,137.50)

Expenses: \$5350.00

Employee Hours: 325.00 x 13 = \$4225.00

Utilities: \$1125.00 (7% of Revenue)

Totals: \$16,137.50 - \$5350.00 = **\$10787.50** (67% profit)

Outdoor Rentals – Revenue: (0 Rentals - \$0.00)

Expenses: \$0.00 (Materials - \$0.00, Employee Hours – \$0.00)

Utilities: \$0.00

Totals: \$0.00 - \$0.00 = **\$0.00** (0% profit)

Program Report 2/10/2022 - 4/10/2022 (60 Days)

<u>PROGRAMS</u>	<u># OF PARTICIPANTS</u>	<u>REVENUE</u>	<u>EXPENSES</u>	<u>PROFIT</u>	<u>PROFIT %</u>
Youth Open Gym (Basketball)	238-	\$1,190.00	\$400.00	\$790.00	66.00%
Youth Open Gym (Volleyball)	279-	\$1,395.00	\$400.00	\$995.00	71.00%
Adult Open Gym (Basketball/Volleyball)	58-	\$290.00	\$80.00	\$210.00	72.00%
Lil Dribblers Basketball	16-	\$960.00	\$400.00	\$560.00	58.00%
League Prep Basketball	31-	\$1,860.00	\$400.00	\$1,460.00	78.00%
Little Dragons Karate	8-	\$384.00	\$60.00	\$324.00	84.00%
Youth Martial Arts	27-	\$1,430.00	\$120.00	\$1,310.00	92.00%
Mini Kickers Soccer	9-	\$450.00	\$175.00	\$275.00	61%
Lil Kickers Soccer	14-	\$819.00	\$175.00	\$644.00	79%
League Prep Soccer	12-	\$756.00	\$175.00	\$581.00	77.00%
Ballet	9-	\$180.00	\$100.00	\$80.00	44.00%
Youth Volleyball Class	29-	\$1,809.00	\$600.00	\$1,209.00	67%
Gymnastics (Girls Only)	18	\$1,260.00	\$882.00	\$378.00	30%
3 on 3 Basketball Tourney	24-	\$140.00	\$0.00	\$140.00	100.00%
6th-8th Basketball League	55-	\$5,810.00	\$3,600.00	\$2,210.00	38%
1 Day Basketball Camp	32-	\$480.00	\$180.00	\$300.00	63%
Spring Break Basketball Camp	33-	\$1,485.00	\$450.00	\$1,035.00	70%
Spring Break Soccer Camp	28-	\$1,260.00	\$450.00	\$810.00	64%
Spring Break Dodgeball Camp	17-	\$525.00	\$240.00	\$285.00	54%
Spring Break Volleyball Camp	9-	\$405.00	\$200.00	\$205.00	51%
Family Night (Special Event)	85-	\$0.00	\$500.00	(\$500.00)	%DIVD%
Easter Event (Special Event)	130-	\$0	\$700.00	(\$700.00)	%DIVD%
Zumba	5-	\$216.00	\$162.00	\$54.00	25%
Zumba (1 Day fee)	19-	\$209.00	\$156.75	\$52.25	25%
Adult Painting	12-	\$1,647.00	\$800.00	\$847.00	51%

TOTALS

\$24,960.00

\$11,405.75

\$13,554.25

54%

Legislative Update

IAPD
Illinois Association of Park Districts



The Latest Legislative Issues Affecting Parks, Recreation and Conservation

#12-2022 -- April 19, 2022

TO: IAPD Members

**FROM: Peter Murphy, Esq., CAE, IOM, IAPD President and CEO
Jason Anselment, IAPD General Counsel**

RE: IAPD Concludes Highly Successful Spring Session

We want to follow up on last week's video update with some additional details on the conclusion of the regular Spring Session.

We would like to begin by thanking all of you for your support of IAPD's advocacy efforts this spring. As you know, the spring legislative calendar was accelerated with an adjournment date almost two months ahead of schedule. However, the actual amount of legislative activity during this condensed timeframe was not diminished.

Notwithstanding many challenges, IAPD and its member agencies enjoyed another outstanding year of success at the Capitol, and it would not have been possible without your support, including robust participation in legislative awareness events like the Legislative Reception, Legislative Conference, and virtual Legislative Breakfasts.

Both IAPD Platform Bills Are Headed to the Governor

As covered in prior video updates, both of the bills that were added to the two-year legislative platform are now headed to the Governor.

If signed into law, [SB 3050 \(Castro, C. / Hurley, F.\)](#) will increase the bid limit under the Park District Code from \$25,000 to \$30,000 while the second platform measure, which was originally introduced as [HB 4348 \(West, M., II / Wilcox, C.\)](#), will provide eligibility for law enforcement camera grants to those park districts, forest preserve districts, and conservation districts that maintain law enforcement agencies.

After passing the House earlier in the session [HB 4348](#) stalled in the Senate, but IAPD worked diligently behind the scenes to get this language incorporated into the 544-page Budget Implementation Bill or "BIMP." The BIMP, [HB 4700 \(Harris, G. / Sims, E., Jr.\)](#), is an omnibus bill that contains the statutory changes that are necessary to implement the state budget. You can find IAPD's platform language beginning on page 238 through 240 of the [BIMP](#).

These IAPD Platform initiatives, along with the three IAPD Platform bills [that were signed into law last year during the first year of the year 102nd General Assembly](#), will help agencies in their day-to-day operations by offering additional flexibility, creating new funding opportunities, and earning additional revenue.

We could not have passed all of our platform bills without the tremendous leadership of our House and Senate bill sponsors, and we are very grateful to all of them.

State Budget

As we reported last week, this year's state budget, [HB 900 \(Welch, E. / Sims, E., Jr.\)](#), contains a **historic \$56 million appropriation** for new OSLAD grants -- twice the amount of the current level of funding!

In recent years, IAPD members have spent countless hours advocating in support of OSLAD to avoid special fund sweeps, for budget appropriations, and to obtain the release of funds. This year's substantial increase in OSLAD matching grants is the culmination of these efforts, and we want to extend our congratulations and heartfelt thanks to all of you.

IAPD also applauds members of the General Assembly, Legislative Leadership, and Governor Pritzker for recognizing that OSLAD is an essential investment of dedicated funds that will provide a substantial return to the State and that this funding is needed now more than ever.

[The 3,447-page budget bill](#) also contains the necessary reappropriations for all existing OSLAD, PARC and Public Museums grants. IAPD member agencies with member initiative projects from the 2019 Rebuild Illinois long-

range capital plan should also find the necessary re-appropriations for those and any other outstanding member initiative grants within the [budget bill](#).

Finally, we are in regular communication with the Illinois Department of Natural Resources and hope to have an update soon on both the timing of the announcement of the current year's grants and the application cycle for new grants. In the meantime, we want to encourage your agency to begin preparing to apply so that we can ensure that this new round of funding is put to its proper use as soon as possible!

Other Bills Impacting IAPD Member Agencies

This session we tracked 1,110 of the 9,958 bills that have been introduced in the 102nd General Assembly. Below are a few of the bills that passed both chambers this spring and are now headed to the Governor for signature or veto.

The issue of property taxes continues to be a significant topic of discussion at the Capitol, and IAPD remained vigilant throughout the Spring Session with regard to legislation that proposed to freeze or substantially diminish property tax revenues. This included our participation in stakeholder meetings and as one of only two organizations testifying in opposition to [HB 436 \(Walker, M.\)](#), which would have significantly diminished local revenues by eliminating 50% of the current exemption for new property from the limiting rate calculation under the Property Tax Extension Limitation Law (PTELL).

Ultimately, neither [HB 436 \(Walker, M.\)](#) nor any of the bills that would have reduced available property tax revenues moved forward. Instead, the state is funding property tax relief from its general revenues as part of a property tax rebate program that is outlined with other tax changes in [SB 157 \(Hastings, M. / Zalewski, M.\)](#).

One piece of property tax legislation that contains numerous changes to the Property Tax Code was approved by both the House and Senate during the final days of session.

[SB 1975 \(\(Martwick, B. / Kifowit, S.\)](#) incorporates the language from [HB 448 \(Walker, M. / Gillespie, A.\)](#) that we discussed in a prior legislative update and at the Legislative Conference. This language is intended to provide flexibility in the tax levy process to park districts, library districts, community college districts, and some school districts that are subject to PTELL by providing an option for these taxing bodies to forgo increasing their annual tax levy by the CPI growth without losing the opportunity to capture that growth forever subject

to certain restrictions such as a 3-year recapture limitation and a 5% cap on the increase over the tax extension in the prior year.

SB 1975 (Martwick, B. / Kifowit, S.) also contains changes that impact the application process for existing exemptions like those for persons with disabilities. Other changes increase the general homestead and senior citizens exemptions in the Collar Counties, but because the impacted taxing districts are all subject to the PTELL, the effect of these changes will simply shift the tax burden to other property owners and will not reduce the amount of available funding to an individual taxing district.

SB 3120 (Bush, M. / Moeller, A.) will change the name of the current Child Bereavement Leave Act to the "Family Bereavement Leave Act". The law only applies to employers that are covered by the Family and Medical Leave Act (FMLA) but would expand existing coverage of unpaid bereavement leave to additional "covered family members" as defined under the legislation. Unpaid leave eligibility would also be expanded for absences due to (i) a miscarriage; (ii) an unsuccessful round of intrauterine insemination or of an assisted reproductive technology procedure; (iii) a failed adoption match or an adoption that is not finalized because it is contested by another party; (iv) a failed surrogacy agreement; (v) a diagnosis that negatively impacts pregnancy or fertility; or (vi) a stillbirth. Employers would be prohibited from requiring that the employee identify which category of event the leave pertains to as a condition of exercising rights under the Act.

SB 3467 (Johnson, A. / Didech, D.) will provide protection to park districts, forest preserve districts, conservation districts, and recreation departments from exposure to some liability when leasing property from a public utility. The legislation provides that lease provisions which require these local government agencies to indemnify or hold harmless a public utility against liability resulting from that public utility's own negligence are against public policy, unenforceable, and void.

SB 3616 (Hunter, M. / Gordon-Booth, J.) will amend the Illinois Human Rights Act to clarify that employment protections based on race include traits historically associated with race, including, but not limited to, hair texture and protective hairstyles such as braids, locks, and twists. Another amendment will clarify the jurisdiction of the Department of Human Rights over the denial or refusal of the full and equal enjoyment of facilities, goods, or services for places of public accommodation.

SB 3789 (Morrison, J. / Carroll, J.) will establish the Decennial Committees on Local Government Efficiency Act and require most units of local government to form a committee to study local efficiencies within one year

after the date the bill is signed into law and at least once every 10 years thereafter. A written report will need to be filed with the county that includes recommendations regarding efficiencies and increased accountability within 18 months after the formation of the committee.

When this legislation was originally introduced last year as [HB 162 \(Keicher, J. / Morrison, J.\)](#), it was primarily focused on local government consolidation, would have allowed counties to appoint committee members, and would have also imposed many burdens and other costs on local governments, including a mandatory public survey of at least 10% of residents, as part of its unfunded mandates.

IAPD worked with the sponsor and another stakeholder group last year to make several important changes to alleviate the most concerning portions of the bill and to shift focus from consolidation to efficiency. While the bill is still a mandate in that it requires a study and report every 10 years, it now eliminates references to consolidation, gives park districts, forest preserve districts and conservation districts the ability to appoint the membership, and provides an opportunity for these agencies to demonstrate that they are the most efficient units of local government to provide park, recreation, and conservation programs, facilities, and services to their residents.

If [SB 3789 \(Morrison, J. / Carroll, J.\)](#) is signed into law, IAPD will be working with the IAPD/IPRA Joint Legislative Committee to provide resources that our member park districts, forest preserve districts, and conservation districts can use to formulate this report and discuss all their intergovernmental cooperation with other units of government.

As is the case every session, we also worked behind the scenes on numerous other bills that would have negatively impacted IAPD member agencies by imposing costly unfunded mandates, exposing agencies to potential liability, and/or attacking local control. Fortunately, most of those measures did not move forward this spring.

One bill that was approved by both chambers is [HB 4165 \(Cassidy, K. / Peters, R.\)](#), which will create the Lake Michigan Rescue Equipment Act and require park districts and other units of local government that own a pier or drop-off on the Lake Michigan shoreline to install public rescue equipment, including, at a minimum, ring life buoys.

From the beginning of January through early March, IAPD was actively engaged in discussions with the bill sponsor to ensure that any new mandates can be practically implemented by the affected IAPD member agencies. As a result of our efforts, we were able to obtain several important clarifications and

alleviate many of the concerns relating to the practicality and potential implementation costs that were contained in the original bill.

Again, all the bills discussed above that passed both chambers now head to the Governor for his signature or veto.

The bills discussed above are only a small sample of the hundreds of bills that IAPD has been closely tracking this Spring Session. For a complete list of the status of all of the bills we are tracking, please visit [IAPD's Bill Tracker](#) on the IAPD website, and, as always, please let us know if you have questions concerning any of the bills referenced above or any other specific legislation.

We will continue to update you as the Governor takes action on bills that were approved by the General Assembly during the next few months and keep you updated as additional information regarding grant funding becomes available.

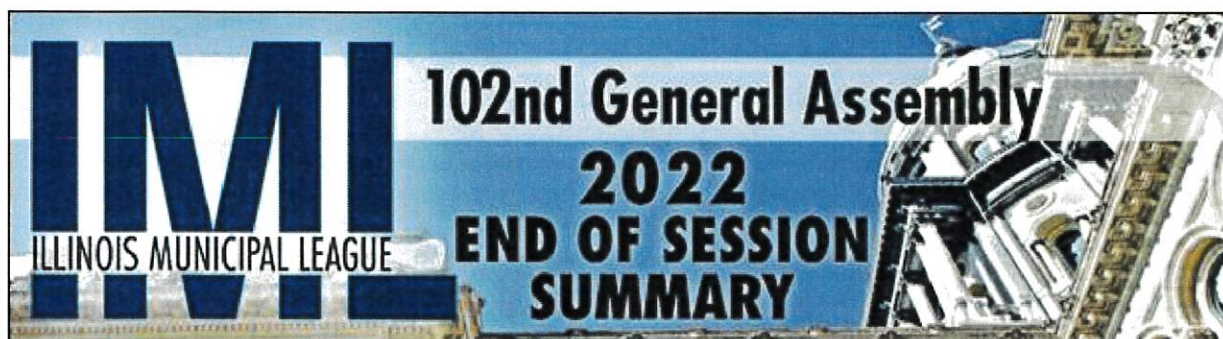
We would like to thank all of you again for your involvement in IAPD and for your support and grassroots advocacy efforts that helped IAPD achieve another successful legislative session!

**Dedicated to helping our members thrive through
Advocacy, Education & Research**

IML - End of Legislative Session Report

Brad Cole <bcole@iml.org>

Sat 4/9/2022 10:13 AM



Message from IML Executive Director Brad Cole

The 102nd General Assembly adjourned its 2022 Spring Legislative Session on April 9, 2022, after finalizing a state budget and numerous other pieces of legislation. The Senate adjourned at 3:23 a.m., while the House adjourned at 6:09 a.m. Illinois Municipal League (IML) staff monitored both the Senate and House throughout the night.

This date represents the earliest adjournment in recent memory and, combined with the fact that this is an election year, created unique challenges for building consensus on legislation and passing items through both chambers.

Despite these challenges, IML remains a leading voice at the Illinois State Capitol, representing the interests of all 1,296 cities, villages and towns in Illinois. Our advocacy ranged from stopping harmful mandates and preemptions, to protecting local revenues and preserving municipal authority.

In total, legislators introduced more than 9,600 bills during the 102nd General Assembly, of which IML has taken a position on more than 2,600 items. The General Assembly has adjourned until the call of the Speaker and/or President, the scheduled Fall Veto Session or unless called into special session. IML staff will continue its efforts for the benefit of our members, and will be pursuing several remaining legislative initiatives at that time, as detailed further in this message.

This End of Session Summary will be supplemented by future documents and reports detailing several aspects of what happened during the session. We value and appreciate our members, and we are pleased to provide this comprehensive overview of the legislative session for your information.

As always, if you have any questions or comments, please feel welcome to contact me at any time either by phone at (217) 525-1220 or by email at bcole@iml.org. Thanks. - BC

General Assembly Passes State Fiscal Year (SFY) 2023 Budget

Governor's Budget Proposal vs. Actual Budget

On February 2, 2022, Governor JB Pritzker delivered his combined State of the State Address and State Budget Address. [IML's overview of the Governor's Budget Address is available via this link.](#) Of particular note, the Governor's proposed budget did not include a *reduction* to current Local Government Distributive Fund (LGDF) funding, nor did it include a proposed *increase*.

The General Assembly passed three pieces of legislation related to the budget:

- [HB 900 \(Rep. Welch, D-Hillside/Sen. Sims, D-Chicago\)](#), which is the SFY 2023 general appropriations bill.
- [HB 4700 \(Rep. Harris, D-Chicago/Sen. Sims, D-Chicago\)](#), which is referred to as the SFY 2023 Budget Implementation (BIMP) bill.
- [SB 157 \(Sen. Hastings, D-Frankfort/Rep. Zalewski, D-Riverside\)](#), which served as a revenue omnibus package.

SB 157 contains several provisions intended to provide tax relief, including the following:

- A temporary, six-month suspension (July 1, 2022 through December 31, 2022) of the state's scheduled inflationary increase of Motor Fuel Tax (MFT). This will not negatively impact local tax collections.
- A sales tax holiday on school supplies from August 5, 2022, through August 14, 2022. This will not negatively impact local tax collections.
- A temporary, one-year suspension of the sales tax on groceries, but not pharmaceuticals. The law includes reimbursing local units of government from the newly-created Grocery Tax Replacement Fund and will not negatively impact local tax collections.
- A one-time property tax rebate of up to \$300 for specified taxpayers and a one-time income tax rebate of \$50 for single filers, \$100 for joint filers, with an additional \$100 for each dependent (up to three dependents) for certain taxpayers based on their adjusted gross income.

The state estimates that it will receive \$46.53 billion in revenues, and the budget appropriates \$46.49 billion. This state budget will have a significant impact on municipalities, as detailed below:

LGDF Revenues

One of IML's top legislative priorities is the restoration of revenues through LGDF, a designated portion of state income tax revenues that municipalities receive on a per capita basis. Until 2011, 10% of total income tax collections was dedicated to LGDF; today, the local government share is 6.06% of individual income tax collections. [IML's general fact sheet on LGDF is available via this link.](#)

Throughout this legislative session, IML supported [HB 4169 \(Rep. DeLuca, D-Chicago Heights\)](#) and [SB 3010 \(Sen. Murphy, D-Des Plaines\)](#), identical proposals that would increase LGDF to 8% beginning in SFY 2023. [IML's position paper on HB 4169 is available via this link.](#)

The SFY 2023 budget passed by both chambers of the General Assembly includes a slight increase to LGDF from 6.06% of individual income tax collections to 6.16%. Although this minimal increase is disappointing, any increase is an increase, and we will continue to work toward full funding of LGDF every year, until the General Assembly returns municipalities to a 10% share of state income tax collections.

On April 9, [IML issued a statement \(available via this link\)](#) regarding the increase.

IML has compiled resources on LGDF, including our general fact sheet, correspondence, position papers and more at iml.org/lgdf.

Since distributions vary from community to community and cannot be precisely determined this far in advance, pending actual state income tax collections to which the per capita LGDF formula will apply, IML publishes quarterly forecasts and revenue estimates on state shared revenues. [The most recent forecast, which was printed in the February 2022 issue of the IML Review magazine, is available via this link for additional information;](#) future forecasts and estimates will include more details as available.

General Assembly Advances Crime Reduction Legislation

In the final days of session, the General Assembly considered and passed several proposals intended to reduce crime and address equity needs of communities. This included the following:

- [HB 1568 \(Rep. Vella, D-Rockford/Sen. Martwick D-Chicago\)](#) tasks the Illinois Law Enforcement Training and Standards Board (ILETSB) and the Illinois Community College Board (ICCB) with creating a report with recommendations to the General Assembly for establishing minimum

requirements for credits that may transfer from Illinois community colleges to satisfy the requirements of law enforcement and correctional intern courses.

- [HB 1321 \(Rep. LaPointe, D-Chicago/Sen. Hastings, D-Frankfort\)](#) creates the First Responder Mental Health Grant Program Act. Provides that eligible recipients shall use the grants for expenses related to behavioral health care services for first responders.
- [SB 2364 \(Sen. Harmon, D-Oak Park/Rep. Slaughter, D-Chicago\)](#) makes a series of technical changes to the Safety, Accountability, Fairness and Equity – Today (SAFE-T) Act, including delaying the effective dates of some provisions. This bill passed the House of Representatives on April 9, after the Senate had adjourned, and was therefore not considered by the Senate.
- [HB 3699 \(Rep. Delgado, D-Chicago/Sen. Martwick, D-Chicago\)](#) allows the Illinois Vehicle Hijacking and Motor Vehicle Theft Prevention and Insurance Verification Council to provide grants and financial support to assist in the identification, apprehension and prosecution of hijackers, and the recovery of hijacked and stolen motor vehicles.
- [HB 3772 \(Rep. Delgado, D-Chicago/Sen. Aquino, D-Chicago\)](#) provides protections for victims of carjackings who receive red light or speed camera violations after their vehicle has been stolen.
- [HB 3863 \(Rep. Vella, D-Rockford/Sen. Morrison, D-Lake Forest\)](#) creates the Law Enforcement Recruitment and Retention Fund and provides that moneys in the Fund shall be used by ILETSB to award grants to units of local government for the purpose of hiring and retaining law enforcement officers.
- [HB 4736 \(Rep. Gordon-Booth, D-Peoria/Sen. Peters, D-Chicago\)](#) creates the Crime Reduction Task Force and provides that the Task Force shall develop and propose policies and procedures to reduce crime in the State of Illinois. Requires the Illinois Criminal Justice Information Authority (ICJIA) to establish a grant program for organizations and units of local government for the purposes of providing an anonymous tip hotline. Creates the Co-Responder Pilot Program Division in the Illinois Municipal Code and provides that the East St. Louis Police Department, Peoria Police Department, Springfield Police Department and Waukegan Police Department shall establish, subject to appropriation, a co-responder unit no later than 6 months after the effective date of the amendatory Act.

Since the summer of 2020, IML has provided municipal officials with resources on criminal justice initiatives advanced by the General Assembly. These resources, which include reports, correspondence, legislation, fact sheets and more are available on our dedicated webpage at iml.org/policingreforms.

IML's *Criminal Justice and Policing Reforms Resources* guide will be updated soon to reflect changes made by legislation this session.

IML Achieves Legislative Successes

2022 State Legislative Agenda

IML had each item on our [2022 State Legislative Agenda \(available via this link\)](#) introduced in at least one chamber of the General Assembly at the start of the legislative session. In addition to agenda items, IML supported several additional proposals designed to benefit municipal governments. Measures that passed both chambers of the General Assembly prior to adjournment, and now head to the Governor for further action, include the following:

- [SB 3939 \(Sen. Sims, D-Chicago/Rep. Robinson, D-Chicago\)](#) requires the Illinois Department of Innovation and Technology (DoIT) to establish a cybersecurity liaison program to advise, assist and

provide cybersecurity training to employees of units of local government, including municipalities. IML supported the legislation.

- [HB 4132 \(Rep. Hoffman, D-Swansea/Sen. D. Turner, D-Springfield\)](#) provides the provisions of the State Parking Excise Tax Act do not apply to parking facilities owned and operated by units of local government, including municipalities. **This was an IML initiative.** [As an additional resource, IML's fact sheet on the parking excise tax is available via this link.](#)
- [HB 4489 \(Rep. Hoffman, D-Swansea/Sen. Bennett, D-Champaign\)](#) provides that requirements established under the Grant Accountability and Transparency Act (GATA) do not apply to awards, including capital appropriated funds, made by the Illinois Department of Transportation (IDOT) to units of local government. **This was an IML initiative.**

Unfortunately, the Illinois General Assembly failed to address several items of municipal concern, including items that were part of our formal agenda. Although we are disappointed in this lack of action, we have received commitments from legislators to advance some of the issues during the scheduled Fall Veto Session. This includes the following IML initiatives:

- [SB 932 \(Sen. Castro, D-Elgin\)](#) allows the presiding officer of a public body to determine the necessity of holding a remote meeting under the Open Meetings Act (OMA) without a Governor- or Illinois Department of Public Health-issued disaster declaration. [IML's position paper on the bill is available via this link.](#)

Public meetings may continue to be held remotely, in accordance with Public Act 101-0640, as long as certain requirements are met. [IML's fact sheet on the requirements for holding remote meetings during a disaster is available via this link.](#) The most recent Gubernatorial Disaster Proclamation ([available via this link](#)) extends the statewide declaration through Saturday, April 30, 2022.

- [SB 3620 \(Sen. Castro, D-Elgin\)](#) provides additional flexibility for municipalities to fulfill mandated public notices electronically, instead of only through paid newspaper notices. [IML's position paper on the bill is available via this link.](#)
- [HB 5317 \(Rep. Hurley, D-Chicago\)](#) allows non-home rule municipalities to impose a fee for lift assistance calls, and clarifies the authority of all municipalities to enter into agreements with congregate care facilities to reimburse the municipality for injuries suffered at the facilities by municipal personnel. [IML's position paper on the bill is available via this link.](#) As an additional resource, IML has prepared a fact sheet on municipal authority to regulate lift assistance calls ([available via this link](#)).

Statement of Economic Interests Form

In 2021, the General Assembly passed, and the Governor enacted, [Public Act 102-0664](#). A provision of this new Ethics Act made changes to the required disclosures on the Statement of Economic Interests form that municipal officials are required to complete by May 1 of each year.

Since the law's January 1, 2022, effective date, IML has heard from hundreds of municipal officials expressing serious concerns about how to accurately and adequately complete the new form. As a resource to our members, **[IML has developed a fact sheet \(available via this link\) to assist municipal officials in the completion of the Statement of Economic Interests form.](#)**

Additionally, the [Office of the Illinois Secretary of State published its own guidance \(available via this link\)](#) on the Statement of Economic Interests form.

On March 4, [IML Executive Director Brad Cole sent a letter \(available via this link\)](#) to the four legislative caucus leaders requesting that the General Assembly revisit and modify the changes that were made in 2021. As a result of this advocacy, on March 31, **the House Ethics and Elections Committee conducted a subject matter hearing on this topic, during which IML Executive Director Brad Cole testified and presented the complaints that municipal officials and many others are sharing with IML.**

Although the General Assembly did not act to provide clarity or a more simplified form, as IML requested, nor did they allow for an extension of the current filing period, we will continue to seek changes to simplify the form and reporting requirements.

Protecting Tax Increment Financing (TIF)

General Assembly Passes TIF Omnibus

On April 9, the General Assembly approved [House Amendment 004 to SB 658 \(Sen Cunningham, D-Chicago/Rep. Walsh, Jr., D-Elwood\)](#), a TIF omnibus bill that extended the expiration date for TIF districts located in specific communities.

Of particular note, [SB 658](#) also included language IML that adds exceptions to contiguity requirements for annexations (currently found in the Illinois Municipal Code) to the TIF Act.

This legislation is in response to *Board of Education of Richland School District 88A v. City of Crest Hill* ([a summary of the case is available via this link](#)), that invalidated a TIF ordinance due to the absence of this language in the TIF Act. IML proposed and pursued this legislation in order to protect communities with other similarly-situated TIF districts. On October 27, 2021, [IML sent a letter \(available via this link\)](#) to General Assembly leadership highlighting the importance of this issue. **This was an IML initiative.**

IL Stops Harmful TIF Reform Proposal

This year, TIF was clearly under attack. IML successfully amplified municipal voices by mobilizing our membership and forcing a hard stop to harmful TIF legislation, specifically, [SB 2298 \(Sen. Gillespie, D-Arlington Heights\)](#). This legislation would have granted the joint review board of a TIF district with veto-like powers over the creation and extension of a TIF district and would have altered the criteria for determining blight within a proposed redevelopment project area. [IML's position paper on the bill is available via this link.](#)

IML thanks the countless municipal officials who contacted their State Senators and asked them to oppose this bill. In order to continue our advocacy against this type of legislation, we are suggesting that municipalities adopt [a model resolution in support of TIF \(available via this link\)](#), and send them to us so that we can use them in future conversations with legislators.

IML has compiled TIF resources, including reports, correspondence, state resources and more on a dedicated webpage at iml.org/tif.

IML Continues to Advocate for Pension Reform

IML Supports Downstate Public Safety Pension Reform

IML supports the responsible reform of Article 3 (police officers) and Article 4 (firefighters) pension funds, in order to ensure municipalities are equipped to fund retirement benefits for public safety personnel. This session, IML supported [SB 3623 \(Sen. DeWitte, R-St. Charles\)](#) and [HB 308 \(Rep. West, D-Rockford\)](#), identical proposals that extend the amortization schedule for those funds from the end of Municipal Fiscal Year (MFY) 2040 to MFY 2050. [IML's position paper on these bills is available via this link.](#)

On February 3, 2022, the House Personnel and Pensions Committee held a subject matter hearing on HB 308, during which several mayors and IML staff testified in support of the proposal. Unfortunately, the bill was not called for a vote before the full committee.

IML also supported [SB 3624 \(Sen. DeWitte, R-St. Charles\)](#), which was separate legislation that decreases the required funding ratio to 80% (currently 90%) of total actuarial liabilities by the end of MFY 2040. This bill was not assigned for a committee hearing and was not called for a vote, so no change was made in the statutory requirements.

[IML's general fact sheet on Article 3 and Article 4 pension reamortization is available via this link.](#)

IML advocated against several proposals negatively impacting the two new consolidated pension investment funds, as created through [Public Act 101-0610](#). [IML's fact sheet on the pension consolidation law is available via this link.](#)

[HB 4622 \(Rep. Halpin, D-Rock Island\)](#) and [SB 3211 \(Sen. Martwick, D-Chicago\)](#) were identical proposals that extend the timeframe by which local police pension boards must transfer their assets to the consolidated Illinois Police Officers' Pension Investment Fund (IPOPFI).

IML Executive Director Brad Cole testified against HB 4622 in the House Personnel and Pensions Committee on February 17, 2022, and against SB 3211 in the Senate Pensions Committee on February 7, 2022. Neither proposal was called for a vote in their originating chamber prior to the General Assembly's adjournment, which means all local funds must still be transferred by June 30, 2022.

IML also opposed [HB 5171 \(Rep. Reick, R-Woodstock\)](#) a proposal that would alter the composition of the Board of Trustees for the Illinois Firefighters' Pension Investment Fund (IFPIF) to reduce municipal representation. Although the bill passed the House of Representatives on March 3, the Senate did not consider the proposal, so no change was made to the statutory composition of the IFPIF board. [IML's position paper on the bill is available via this link.](#)

IML Pushes Back on Proposed Mandates

Each year, legislators introduce proposals that would impose or expand unfunded state mandates on municipal governments. This year was no different, with more than 140 new bills introduced that represent such a mandate. In order to educate IML members and state legislators, while also encouraging a discussion about the impact unfunded mandates have on municipalities, **IML produced its [2022 Proposed State Mandates Report \(available via this link and with all previous years' reports at \[iml.org/mandates\]\(#\)\)](#)**. **This report will be updated soon to reflect the final status of bills included within this summary.**

Legislation imposing unfunded mandates that passed both chambers of the General Assembly includes the following:

- [SB 3120 \(Sen. Bush, D-Grayslake/Rep. Moeller, D-Elgin\)](#) provides that all employees shall be entitled to use a maximum of two weeks (10 work days) of unpaid bereavement leave for specified events. Provides that an employer may not require that the employee identify which category of event the leave pertains to.
- [SB 3633 \(Sen. Koehler, D-Peoria/Rep. Hoffman, D-Swansea\)](#) requires municipalities to maintain documentation submitted from a contractor on the disposal of specified demolition debris, clean or general, or uncontaminated soil.
- [HB 4988 \(Rep. Manley, D-Joliet/Sen. Loughran Cappel, D-Shorewood\)](#) requires public water supply operators' designated employees or contractors to notify specified healthcare facilities at

least 30 days prior to any known, planned or anticipated disruption event and within two hours after being made aware of an unplanned disruption event.

- [HB 5098 \(Rep. Moylan, D-Des Plaines/Sen. Pappas, D-Itasca\)](#) requires the corporate authorities of a municipality to provide notice to IDOT when initiating specified annexations or disconnections of territory.

IML Argues Against the Preemption of Municipal Authority

So far this year, legislators have introduced more than 60 proposals that would preempt municipal authority. **IML highlighted those in our annual [2022 Proposed Legislation Imposing Local Preemption Report \(available via this link and with all previous years' reports at \[iml.org/preemption\]\(http://iml.org/preemption\)\)](#). This report will be updated soon to reflect the final status of bills included within this summary.**

Legislation imposing preemptions of municipal authority that passed both chambers of the General Assembly includes the following:

- [HB 2910 \(Rep. Manley, D-Joliet/Sen. Loughran Cappel, D-Shorewood\)](#) preempts municipal authority to regulate the disclosure of discounted prices by retail mercantile establishments.
- [HB 4116 \(Rep. Morgan, D-Highwood/Sen. Peters, D-Chicago\)](#) restricts employer authority in the hiring and discipline of an employee based on the presence of tetrahydrocannabinol (THC) in that employee's drug test. This legislation did not advance prior to the General Assembly's adjournment.
- [HB 4461 \(Rep. Walsh, Jr., D-Elwood/Sen. Connor, D-Lockport\)](#) provides that a municipality must reimburse a fire protection district for all costs incurred by the district, including legal fees and court costs, for the collection of amounts due following the disconnection of territory previously included within the district.

Other Issues of Note

The General Assembly also considered other measures that may be of interest to municipal officials, as detailed below:

[SB 2803 \(Sen. Holmes, D-Aurora/Rep. Harris, D-Chicago\)](#), now [Public Act 102-0696](#), appropriates \$2.7 billion of the state's federal Coronavirus relief money to reduce a portion of the \$4.5 billion shortfall in the Illinois Unemployment Insurance Trust Fund. IML took no position on the legislation.

[SB 3146 \(Sen. Villanueva, D-Chicago/Rep. Collins, D-Chicago\)](#) amends the One Day Rest In Seven Act to provide that any employer who violates any of the provisions of the Act, shall be guilty of a civil offense (rather than a petty offense). Provides that every employer covered by the Act shall post and keep posted, in one or more conspicuous places on the premises of the employer where notices to employees are customarily posted, a notice, to be provided by the Director of Labor, summarizing the requirements of the Act and information pertaining to filing a complaint.

[SB 3865 \(Sen. Simmons, D-Chicago/Rep. Avelar, D-Bolingbrook\)](#) amends various Acts, including the Illinois Municipal Code, to make changes concerning references to noncitizen individuals and non-domestic entities. Provides that it is the intent of the General Assembly to remove the dehumanizing term "alien" from all Illinois statutory provisions.

[SB 3905 \(Sen. Connor, R-Lockport/Rep. Walsh, Jr., D-Elwood\)](#) creates the Municipal Water and Wastewater Funding Study Committee. Provides that the Committee shall study and make recommendations concerning any needed modifications to Illinois Environmental Protection Agency and

Illinois Pollution Control Board regulations and policies as they relate to municipal water and wastewater funding.

[HB 209 \(Rep. Mussman, D-Schaumburg/Sen. Jones III, D-Chicago\)](#) creates the Latex Glove Ban Act and prohibits the use of latex gloves by emergency medical personnel on and after January 1, 2023. IML was neutral on the legislation.

[HB 1091 \(Rep. Buckner, D-Chicago/Sen Glowiak-Hilton, D-Western Springs\)](#) creates the offense of organized retail crime. Provides that a retail mercantile establishment that is a victim of a violation of retail theft, organized retail crime, financial institution fraud or looting shall have certain rights. Provides that a statewide grand jury may investigate, indict, and prosecute violations of organized retail crime.

[HB 1571 \(Rep. Manley, D-Joliet/Sen. Glowiak Hilton, D-Western Springs\)](#) creates the Off-Hours Child Care Act, which allows the Department of Human Services (DHS) the flexibility to design an off-hours child care program that meets the needs of first responders and off-hours workers.

[HB 5205 \(Rep. Halpin, D-Rock Island/Sen. Villivalam, D-Chicago\)](#) allows IDOT to sell land, dedications, easements, access rights or any interest in the real estate that it holds, or other properties acquired but no longer needed for highway purposes for fair market value (rather than for less than the appraised value). IML supported the legislation.

[HB 5447 \(Rep. Ugaste, R-Geneva/Sen. DeWitte, R-St. Charles\)](#) creates a new survivor's benefit for the spouse of a police officer who was married to the officer after retirement for at least five years prior to the death of the officer and the spouse has attained age 62. IML opposed the legislation as an unfunded mandate.

Work Remains – IML is on the Job

While the General Assembly has adjourned until the call of the Speaker and/or President, the scheduled Fall Veto Session or unless earlier called into special session, IML staff will continue efforts for the benefit of our members. **Our work continues year-round.**

We will work with our membership to build positive support for IML's initiatives, and also to strengthen our opposition to items that could be considered later in the year. We will continue to provide our weekly [Statehouse Briefing](#) to ensure IML members have the most up-to-date information. If you do not already receive this e-newsletter, please feel welcome to [subscribe via this link](#).

The IML legislative website ([available via this link and at \[iml.org/legislative\]\(http://iml.org/legislative\)](#)) is regularly updated with resources to utilize when interacting with state and federal officials. Additionally, IML has a wide inventory of fact sheets ([available via this link and at \[iml.org/factsheets\]\(http://iml.org/factsheets\)](#)) to provide more detailed information about specific issues.

IML continues to claim a seat at the table to give a voice to the challenges facing municipal officials. We are proud to work for the protection of local authority and revenues critical to Illinois' cities, villages and towns.

To our members, thank you for the opportunity to serve you and your communities.

ILLINOIS MUNICIPAL LEAGUE

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2022/23 Timeline of Budget

May

May 24 - Draft review with Board
Call for Public Hearing for Budget and Appropriations Ordinance

June

June 16 - Final Draft review with Board
June 17 - Budget available for 30 day inspection prior to passing
June 17- Legal notice published 30 days prior to passing announcing Combined Annual Budget and Appropriations Ordinance

July

July 21 Public Hearing for Budget and Appropriations Ordinance (Passing of the budget)

Golf Maine Park District Capital Asset Policy

INTRODUCTION

Purpose

The purpose of this capital asset policy is to provide control and accountability over capital assets, and to gather and maintain information needed for the preparation of financial statements. The Golf Maine Park District capital asset policy is herein established to safeguard assets and to insure compliance with GASB34 for governmental financial reporting.

Overview

This policy is herein established to safeguard and address Golf Maine Park District investment in property, which comprises a significant resource. This policy is meant to ensure compliance with various accounting and financial reporting standards including Generally Accepted Accounting Principles (GAAP), and Governmental Accounting, Auditing, and Financial Reporting (GAAFR).

Further, this policy is meant to reflect Golf Maine Park District desire to meet the reporting requirements set forth in the Governmental Accounting Standards Board (GASB) Statement No. 34. Specifically, the GASB Statement No. 34 states that governments should provide additional disclosures in their summary of significant accounting policies including the policy for capitalizing assets and for estimating the useful lives of those assets which is used to calculate the depreciation expense. The Statement also requires disclosure of major classes of assets, beginning and end-of-year balances, capital acquisition, sales/dispositions, and current-period depreciation expense.

INVENTORY, VALUING, CAPITALIZING, AND DEPRECIATION

Inventory

Responsibility for control of capital assets will rest with the operating department wherein the asset is located. The Business Manager (or designee) shall ensure that such control is maintained by establishing an inclusive capital asset inventory schedule. Asset purchases, which fall below the capitalization threshold, will not be included in the capital asset inventory.

Each Department will be responsible for control of capital assets for their department. The Business Manager (or designee) shall ensure that such control is maintained by establishing a capital asset inventory schedule, and work with each Manager semi-annually to update the inventory. The inventory schedule will include the following for each asset:

- Asset Description – A description of the asset (serial #, model#)
- Asset Classification (Vehicles and Furniture, Fixtures & Equipment)
- Department name and physical location of asset
- Date asset was purchased/acquired and or disposed
- Cost of Asset
- Method of acquisition (purchased or donated)
- Estimated useful life

This list will be maintained, updated, and reviewed by the Business Manager (or designee) on an ongoing basis.

Golf Maine Park District
Capital Asset Policy – Continued

Valuing Capital Assets

Capital assets should be valued at cost or historical costs, plus those costs necessary to place the asset in its location (i.e. freight, installation charges). In the absence of historical costs information, a realistic estimate will be used. Donated assets will be recorded at the estimated current fair market value.

Capitalizing

When to Capitalize Assets:

Assets are capitalized at the time of acquisition. To be considered a capital asset for financial reporting purposes, an item must be at or above the capitalization threshold (see schedule - page 3) and have a useful life of at least one year.

Assets not Capitalized:

Capital assets below the capitalization threshold (see schedule - page 3) on a unit basis but warranting "control" shall be inventoried and an appropriate list will be maintained by the Business Manager (or designee).

Capital Assets should be capitalized if they meet the following criteria:

- Tangible
- Useful life of more than one year (benefit more than a single fiscal period)
- Cost exceeds designated threshold (see schedule - page 3)

Capital Assets include the following major classes of assets:

Vehicles – Costs include purchase price plus costs such as title and registration.

Furniture, Fixtures and Equipment – Assets included in this category are heavy equipment, office equipment, kitchen equipment, program equipment and electronics.

Depreciation

Depreciation is computed on a straight-line method on a monthly basis from the month of acquisition. Additions and improvements will only be capitalized if the cost either enhances the asset's functionality or extends the asset's useful life.

Projects in process will be added to the asset base as the projected expenses are incurred. However, the project will first need to meet its individual threshold.

Golf Maine Park District
Capital Asset Policy – Continued

Capital Assets Useful Lives are as follows:

	<u>Useful Life</u>	<u>Capitalization Threshold</u>
Vehicles		10,000
Vehicles – Programs	8	
Vehicles – Staff	8	
Furniture, Fixtures & Equipment		1,000-2,500
Recreational Equipment	5-20	
Software	5-20	
Office Furniture	5-20	
Office Equipment	5-20	

OTHER

Donations or Transfer

Each Department must add additions and deletions from donated or transferred assets to the inventory listing by notifying the Business Manager (or designee).

Surplus Property

Each Department must report all capital assets classified as surplus to the Board of Commissioners.

Lost or Stolen Property

When suspected or known losses of inventoried assets occur, Golf Maine Park District should conduct a search for the missing property. The search should include transfer to another department, storage, scrapping, and surplus property. If the missing property is not found, the loss should be reported to the Board of Commissioners and removed from the inventory.

Ordinance No. XX-XXX
An Ordinance Authorizing the Sale
Of Personal Property Owned By
The Golf Maine Park District

WHEREAS, the Golf Maine District ("Park District") is the owner of the following vehicles or equipment purchased several years ago for a specified and limited purpose ("Property"):

Year	Manufacturer	Description	Vin/Serial Number #

WHEREAS, the Park District's Board of Park Commissioners ("Park Board") has reviewed a staff report finding that the Property is no longer necessary, useful to or for the best interests of the Park District and recommending its disposal; and

WHEREAS, pursuant to Section 8-22 of the Park District Code (70 ILCS 1205/8-22), at least three-fifths (3/5) of the Board of Park Commissioners of the Golf Maine Park District hereby finds and determines that the Property is no longer necessary or useful to the Park District in that, because of its age and condition, it can no longer be utilized for any of the Park District's current needs or operations; and

WHEREAS, the Park Board wishes to authorize its conveyance or sale, or otherwise authorize Park District staff to investigate sources for the conveyance or sale of said Property;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE GOLF MAINE PARK DISTRICT, COOK COUNTY, ILLINOIS as follows:

SECTION 1: The Park Board finds that the Property is no longer necessary, useful to, or for the best interests of the Park District and hereby declares said Property to be surplus

SECTION 2: The Park Board hereby authorizes and directs Park District staff to dispose of the Property in any manner determined to be in the best interests of the Park District, which may include sale, auction, donation, or any other lawful means, at any time following the adoption of this Ordinance, and to take such other actions as the Executive Director, or his or her designee, shall deem necessary or appropriate in order to carry out the intent and effect the provisions and purposes of this Ordinance.

SECTION 3: That this ordinance shall be in full force and effect from and after its passage and approval as provided by law.

PASSED this XXxx day of XXXXXXXXX, XXXX

AYES:

NAYS:

ABSENT:

APPROVED this XXxx day of XXXXXXXXX, XXXX.

 President
 Golf Maine Park District

 Attest:
 Secretary

GOLF MAINE PARK DISTRICT
2022
MEETING SCHEDULE
(Revised 09/19/2022)

In accordance with the Open Meeting Act, the following is a list of regular Park Board Meeting dates for the 2022 calendar year. Notification of schedule changes will be made and posted. Special Meeting dates & times will be added to this list as they are scheduled.

Meetings are held at Feldman Recreation Center unless posted otherwise.
8800 W. Kathy Lane, Niles, Illinois 60714
847-297-3000

Board of Commissioners

7:00pm

January 20

February 17 - **CANCELLED**

March 17 - **CANCELLED**

April 21 - **CANCELLED**

April 22 - **RESCHEDULED (2:00pm)**

May 19 - **CANCELLED**

May 26 - **RESCHEDULED**

June 16 - **CANCELLED**

July 21 - **CANCELLED**

July 28 - **RESCHEDULED**

August 18 - **CANCELLED**

August 25 - **RESCHEDULED - CANCELLED**

September 15 - **CANCELLED**

September 21 - **RESCHEDULED - CANCELLED**

October 20

November 17

December 15